

27th VIENNESE SYMPOSIUM ON INTERNATIONAL TAX LAW

“Taxes Covered’ – The Scope of Double Taxation Conventions”

Monday, June 15, 2020

- 09.00 – 09.30** **Mario Riedl, MSc (WU)**
The Notion of “Tax” According to Art 2 OECD Model Convention 1982 and 2017
- 09.30 – 10.00** **Ashrita Prasad Kotha, BCL**
Taxes on Income According to Art 2 Par 1 and 2 OECD Model Convention 2017
- 10.00 – 10.30** **Discussion**
- 10.30 – 11.00** **Coffee Break**
- 11.00 – 11.30** **Christian Knotzer, MSc (WU)**
Taxes on Capital According to Art 2 Par 1 and 2 OECD Model Convention 2017
- 11.30 – 12.00** **Stefanie Chroustovsky, LL.M. (WU)**
Taxes on Estates and Inheritances and on Gifts According to Art 2 Par 1 and 2 OECD Model Convention 1982
- 12.00 – 12.30** **Martin Klokar, MSc (WU)**
The List of Taxes According to Art 2 Par 3 OECD Model Convention 1982 and 2017
- 12.30 – 13.00** **Discussion**
- 13.00 – 14.00** **Lunch Break**

- 14.00 – 14:30** **Prof. Dr. Josef Schuch**
Shimeng Lan, LL.M.
Identical or Substantially Similar Taxes According to Art 2 Par 4 OECD Model Convention 1982 and 2017
- 14.30 – 15.00** **Prof. Dr. Claus Staringer**
Martha Caziero, LL.M.
Diverted Profit Taxes and Art 2 OECD Model Convention 2017
- 15.00 – 15.30** **Prof. Dr. Pasquale Pistone**
Mag. Andreas Ullmann
Digital Taxes and Art 2 OECD Model Convention 1982 and 2017
- 15.30 – 16.00** **Discussion**
- 16.00 – 16.30** **Coffee Break**
- 16.30 – 17.00** **Cristóbal Pérez Jarpa, LL.M. (WU)**
Industry Specific Taxes and Art 2 OECD Model Convention 1982 and 2017
- 17.00 – 17.30** **Prof. Dr. Michael Lang**
Markus Mittendorfer, LL.B. (WU)
Double Protection Under Art 2 OECD Model Convention 1982 and 2017?
- 17.30 – 18.00** **Prof. Dr. Alexander Rust**
Gabriela Capristano Cardoso, LL.M.
Xiangdan Luo, LL.M.
Tax Treaty Application Beyond the Scope of Art 2 OECD Model Convention 1982 and 2017 (Non-Discrimination, Mutual Agreement, Mutual Assistance)
- 18.00 – 18.30** **Discussion**